



3015 (02-02-05)

ANNUAL REPORT

OF

Name: COLOMA MUNICIPAL WATER UTILITY

Principal Office: 155 N. FRONT STREET
P.O. BOX 353
COLOMA, WI 54930

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COLOMA MUNICIPAL WATER UTILITY**Utility Address:** 155 N. FRONT STREET

P.O. BOX 353

COLOMA, WI 54930

When was utility organized? 1/1/1940**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: CHUCK JOHNSON**Title:** DPW SUPERVISOR**Office Address:** VILLAGE OF COLOMA

155 N FRONT STREET

P.O. BOX 353

COLOMA, WI 54930

Telephone: (715) 228 - 2871**Fax Number:** (715) 228 - 2873**E-mail Address:** VOC@UNIONTEL.NET

Individual or firm, if other than utility employee, preparing this report:

Name: BRENDA J RATAJCZAK**Title:** CLERK/TREAS**Office Address:** VILLAGE OF COLOMA

P.O. BOX 353

COLOMA, WI 54930

Telephone: (715) 228 - 2871**Fax Number:** (715) 228 - 2873**E-mail Address:** villageofcoloma@yahoo.com

President, chairman, or head of utility commission/board or committee:

Name: ARDEN BANDT**Title:** VILLAGE PRESIDENT**Office Address:**

P.O. BOX 97

COLOMA, WI 54930

Telephone: (715) 228 - 5761**Fax Number:** (715) 228 - 2873**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 3/3/1990**Period covered by most recent audit:** 1/1/1998-12/31/1998

Names and titles of utility management including manager or superintendent:

Name: CHUCK JOHNSON**Title:** PW SUPERVISOR**Office Address:** VILLAGE OF COLOMA

155 N. FRONT STREET

P.O. BOX 353

COLOMA, WI 54930

Telephone: (715) 228 - 2871**Fax Number:** (715) 228 - 2873**E-mail Address:** voc@uniontel.net

Name of utility commission/committee: UTILITIES COMMITTEE

Names of members of utility commission/committee:

MR ARDEN BANDT, VILLAGE PRESIDENT

MR MIKE DIERCKS, TRUSTEE

MR GARY SCHULTIS, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	50,375	34,098	1
Operating Expenses:			
Operation and Maintenance Expense (401)	48,822	28,812	2
Depreciation Expense (403)	9,573	11,061	3
Amortization Expense (404)	0	0	4
Taxes (408)	13,246	12,322	5
Total Operating Expenses	71,641	52,195	
Net Operating Income	(21,266)	(18,097)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(21,266)	(18,097)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	0	0	9
Miscellaneous Nonoperating Income (421)	800	2,410	10
Total Other Income	800	2,410	
Total Income	(20,466)	(15,687)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(2,617)	(2,617)	11
Other Income Deductions (426)	8,899	11,061	12
Total Miscellaneous Income Deductions	6,282	8,444	
Income Before Interest Charges	(26,748)	(24,131)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	(26,748)	(24,131)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	348,517	370,238	19
Balance Transferred from Income (433)	(26,748)	(24,131)	20
Miscellaneous Credits to Surplus (434)	15,418	2,410	21
Miscellaneous Debits to Surplus--Debit (435)	14,079	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	323,108	348,517	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	50,375		50,375	1
Total (Acct. 400):	50,375	0	50,375	
Operation and Maintenance Expense (401):				
Derived	48,822		48,822	2
Total (Acct. 401):	48,822	0	48,822	
Depreciation Expense (403):				
Derived	9,573		9,573	3
Total (Acct. 403):	9,573	0	9,573	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	13,246		13,246	5
Total (Acct. 408):	13,246	0	13,246	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(21,266)	0	(21,266)	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

NONE	0	0	0	10
Total (Acct. 419):	0	0	0	

Miscellaneous Nonoperating Income (421):

Contributed Plant - Water		800	800	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	800	800
TOTAL OTHER INCOME:	0	800	800

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(2,617)		(2,617) 13
NONE	0	0	0 14
Total (Acct. 425):	(2,617)	0	(2,617)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		8,856	8,856 15
UNIDENTIFIED SURPLUS	43	0	43 16
Total (Acct. 426):	43	8,856	8,899
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(2,574)	8,856	6,282

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	0		0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	(18,692)	(8,056)	(26,748)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	362,650	(14,133)	348,517 23
Total (Acct. 216):	362,650	(14,133)	348,517
Balance Transferred from Income (433):			
Derived	(18,692)	(8,056)	(26,748) 24
Total (Acct. 433):	(18,692)	(8,056)	(26,748)
Miscellaneous Credits to Surplus (434):			
ADJ 2003 AND 2004 DEPRECIATION AMOUNTS	10,639	4,779	15,418 25
Total (Acct. 434):	10,639	4,779	15,418
Miscellaneous Debits to Surplus--Debit (435):			
ADJ TO PLANT ACCTS FOR EXPENSES CAPITALIZED IN	14,079	0	14,079 26
Total (Acct. 435)--Debit:	14,079	0	14,079
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	340,518	(17,410)	323,108

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
0	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	50,375	0	0	0	50,375	1
Less: interdepartmental sales	48		0	0	48	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	50,327	0	0	0	50,327	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	622,059	613,436	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	151,199	148,788	2
Net Utility Plant	470,860	464,648	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	66,787	66,787	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	66,787	66,787	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,956	2,671	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,461	1,391	11
Other Accounts Receivable (143)	48	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	4,089	7,480	15
Prepayments (165)	6,503	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	26,057	11,542	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	563,704	542,977	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	144,744	144,744	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	323,108	348,517	23
Total Proprietary Capital	467,852	493,261	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	48,753	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	48,753	0	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	47,099	49,716	36
Total Deferred Credits	47,099	49,716	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	563,704	542,977	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	613,436	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	327,305	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	294,754	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	622,059	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	77,446	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	73,753	0	0	0	12
Total Accumulated Provision	151,199	0	0	0	
Net Utility Plant	470,860	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	79,112				79,112	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,573				9,573	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	9,573	0	0	0	9,573	16
Debits during year						17
Book cost of plant retired	600				600	18
Cost of removal					0	19
Other debits (specify):						20
TO ADJUST 2003 & 004	10,639				10,639	21
					0	22
					0	23
					0	24
Total debits	11,239	0	0	0	11,239	25
Balance end of year (110.1)	77,446	0	0	0	77,446	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.14%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	69,676				69,676	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	8,856				8,856	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	8,856	0	0	0	8,856	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
adjust 2003 and 2004 depreciation	4,779				4,779	21
					0	22
					0	23
					0	24
Total debits	4,779	0	0	0	4,779	25
Balance end of year (110.1)	73,753	0	0	0	73,753	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.14%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,089	7,480	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	4,089	7,480	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	144,744	1
Changes during year (explain):		
NONE	0	2
Balance end of year	144,744	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
NONE	12/30/2002	01/01/2004	0.00%	0	1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
NONE	01/01/2004	12/31/2004	0.00%	0	1
Total for Account 223				<u>0</u>	
Other Long-Term Debt (224)					
NONE	01/01/2004	12/31/2004	0.00%	0	2
Total for Account 224				<u>0</u>	
Notes Payable (231)					
NONE	01/01/2005	12/31/2005	0.00%	0	3
Total for Account 231				<u>0</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	13,246	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	13,246	
Taxes paid during year:		
County, state and local taxes	11,597	6
Social Security taxes	1,620	7
PSC Remainder Assessment	29	8
Other (explain):		
NONE		9
Total payments and other debits	13,246	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	66,787	1
Total (Acct. 123):	66,787	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,461	5
Electric		6
Sewer (Regulated)	0	7
Other (specify):		
NONE		8
Total (Acct. 142):	11,461	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	48	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	48	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE	6,503	13
Total (Acct. 165):	6,503	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
VILLAGE OF COLOMA	48,753	16
Total (Acct. 233):	48,753	
Other Deferred Credits (253):		
Regulatory Liability	47,099	17
NONE		18
Total (Acct. 253):	47,099	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	323,393	0	0	0	323,393	1
Materials and Supplies	5,784	0	0	0	5,784	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	78,279	0	0	0	78,279	4
Customer Advances for Construction					0	5
Regulatory Liability	48,407	0	0	0	48,407	6
NONE					0	7
Average Net Rate Base	202,491	0	0	0	202,491	
Net Operating Income	(21,266)	0	0	0	(21,266)	8
Net Operating Income as a percent of						
Average Net Rate Base	-10.50%	N/A	N/A	N/A	-10.50%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2	1
Electric	0	2
Gas	0	3
Sewer	0	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	49,716	0	0	0	49,716	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	2,617	0	0	0	2,617	3
Other (specify):						
NONE					0	4
Balance End of Year	47,099	0	0	0	47,099	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

We had a change of accounting methods, from cash to accrual. There were also adjustments to prior years. Expenses were paid from general fund, when water fund did not have sufficient funds. The amount owing is correct.

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Brenda Ratajczak is the new clerk/treas for the Village of Coloma, effective Jan 1, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	48,631	33,749	1
Total Sales of Water	48,631	33,749	
Other Operating Revenues			
Forfeited Discounts (470)	79	222	2
Other Water Revenues (474)	1,665	127	3
Total Other Operating Revenues	1,744	349	
Total Operating Revenues	50,375	34,098	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	28,892	23,821	4
General Operating Expenses (680-690)	19,930	4,991	5
Total Operation and Maintenance Expenses	48,822	28,812	
Other Operating Expenses			
Depreciation Expense (403)	9,573	11,061	6
Amortization Expense (404)		0	7
Taxes (408)	13,246	12,322	8
Total Other Operating Expenses	22,819	23,383	
Total Operating Expenses	71,641	52,195	
NET OPERATING INCOME	(21,266)	(18,097)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	6,500	110	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	6,500	110	
Metered Sales to General Customers (461)				
Residential	200	9,400	28,028	4
Commercial	39	3,200	8,174	5
Industrial				6
Total Metered Sales to General Customers (461)	239	12,600	36,202	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		10,159	8
Other Sales to Public Authorities (464)	5	8,201	2,112	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	2,600	48	12
Total Sales of Water	248	29,901	48,631	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	10,159	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	10,159	
Forfeited Discounts (470):		
Customer late payment charges	79	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	79	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
SERVICE FEE AND ADDITIONAL METER CHARGES	1,665	8
Total Other Water Revenues (474)	1,665	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	13,697	3,932	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	8,190	8,996	3
Chemicals (630)	1,727	1,711	4
Supplies and Expenses (640)	3,044	3,620	5
Repairs of Water Plant (650)	2,234	5,562	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	28,892	23,821	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	7,480	0	8
Office Supplies and Expenses (681)	2,369	301	9
Outside Services Employed (682)	0	0	10
Insurance Expense (684)	4,536	910	11
Employees Pensions and Benefits (686)	3,346	0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	2,199	3,780	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	19,930	4,991	
Total Operation and Maintenance Expenses	48,822	28,812	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		11,597	11,682	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		11,597	11,682	
Social Security		1,620	602	3
PSC Remainder Assessment		29	38	4
Other (specify): NONE			0	5
Total tax expense		13,246	12,322	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waushara				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237251				3
County tax rate	mills		7.467005				4
Local tax rate	mills		12.768579				5
School tax rate	mills		9.819940				6
Voc. school tax rate	mills		2.149763				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.442538				10
Less: state credit	mills		1.293986				11
Net tax rate	mills		31.148552				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.768579				14
Combined School Tax Rate	mills		11.969703				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.738282				17
Total Tax Rate	mills		32.442538				18
Ratio of Local and School Tax to Total	dec.		0.762526				19
Total tax net of state credit	mills		31.148552				20
Net Local and School Tax Rate	mills		23.751584				21
Utility Plant, Jan. 1	\$	613,436	613,436				22
Materials & Supplies	\$	4,089	4,089				23
Subtotal	\$	617,525	617,525				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	617,525	617,525				26
Assessment Ratio	dec.		0.790643				27
Assessed Value	\$	488,242	488,242				28
Net Local & School Rate	mills		23.751584				29
Tax Equiv. Computed for Current Year	\$	11,597	11,597				30
Tax Equivalent per 1994 PSC Report	\$	3,640					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	11,597					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	300		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	25,043		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,736		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	28,079	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	39,895		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	6,474		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	47,835	9,449	17
Diesel Pumping Equipment (326)	1,181		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	243		20
Total Pumping Plant	95,628	9,449	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,421		23
Total Water Treatment Plant	7,421	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			300	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			25,043	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,736	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	28,079	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(13)	39,882	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			6,474	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(385)	56,899	17
Diesel Pumping Equipment (326)			1,181	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			243	20
Total Pumping Plant	0	(398)	104,679	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		(179)	7,242	23
Total Water Treatment Plant	0	(179)	7,242	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	15,074		26
Transmission and Distribution Mains (343)	103,839		27
Fire Mains (344)	0		28
Services (345)	21,098	417	29
Meters (346)	18,752	886	30
Hydrants (348)	22,448		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	181,211	1,303	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	3,500		37
Other General Equipment (379)	3,643	500	38
Other Tangible Property (390)	0		39
Total General Plant	7,143	500	
Total utility plant in service directly assignable	319,482	11,252	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	319,482	11,252	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(665)	14,409 26
Transmission and Distribution Mains (343)		(1,241)	102,598 27
Fire Mains (344)			0 28
Services (345)			21,515 29
Meters (346)	600		19,038 30
Hydrants (348)		(346)	22,102 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	600	(2,252)	179,662
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			3,500 37
Other General Equipment (379)			4,143 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	7,643
Total utility plant in service directly assignable	600	(2,829)	327,305
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	600	(2,829)	327,305

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	36,043		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	4,694		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	40,737	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	58,083		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	11,105		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,905		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	138,093	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,714		23
Total Water Treatment Plant	5,714	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			36,043	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			4,694	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	40,737	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			58,083	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			11,105	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			68,905	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	138,093	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,714	23
Total Water Treatment Plant	0	0	5,714	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	6,412		26
Transmission and Distribution Mains (343)	66,676		27
Fire Mains (344)	0		28
Services (345)	29,201	800	29
Meters (346)	0		30
Hydrants (348)	7,121		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	109,410	800	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	293,954	800	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	293,954	800	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			6,412 26
Transmission and Distribution Mains (343)			66,676 27
Fire Mains (344)			0 28
Services (345)			30,001 29
Meters (346)			0 30
Hydrants (348)			7,121 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	110,210
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	294,754
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	294,754

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,643	5,643	1
February			3,566	3,566	2
March			4,169	4,169	3
April			3,561	3,561	4
May			3,549	3,549	5
June			4,124	4,124	6
July			4,481	4,481	7
August			4,191	4,191	8
September			3,776	3,776	9
October			3,543	3,543	10
November			3,664	3,664	11
December			3,761	3,761	12
Total annual pumpage	0	0	48,028	48,028	
Less: Water sold				29,901	13
Volume pumped but not sold				18,127	14
Volume sold as a percent of volume pumped				62%	15
Volume used for water production, water quality and system maintenance				3,000	16
Volume related to equipment/system malfunction				15,100	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				18,100	19
Volume pumped but unaccounted for				27	20
Percent of water lost				0%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				186	24
Date of maximum: 7/18/2005					25
Cause of maximum:					26
bulk water sales and we had a fire in town					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				112	27
Date of minimum: 11/18/2005					28
Total KWH used for pumping for the year				94,647	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery: NONE					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
325 MAIN STREET	WELL 1	380	8	288,000	Yes	1
310 INDUSTRIAL DR	WELL 2	376	14	576,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2		1
Location	325 MAIN STREET	310 INDUSTRIAL DR		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	PEERLESS	GOULD		5
Year Installed	1941	2000		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	190	400		8
Pump Motor or Standby Engine Mfr				9
	DETROIT	ONEN GEN SET		10
Year Installed	2001	2000		11
Type	DIESEL	PROPANE		12
Horsepower	90	180		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
			5
Year constructed	1940		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	170		10
Total capacity in gallons (actual)	44,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	0.750	2,650	0	0	0	2,650	1
P	D	2.000	300	0	0	0	300	2
M	D	4.000	117	0	0	0	117	3
M	D	6.000	21,348	0	0	0	21,348	4
M	D	8.000	6,833	0	0	0	6,833	5
Total Within Municipality			31,248	0	0	0	31,248	
Total Utility			31,248	0	0	0	31,248	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	188	0	0	0	188	4	1
M	1.000	44	0	0	0	44	10	2
M	1.500	4	0	0	0	4	0	3
M	2.000	7	0	0	0	7	0	4
Total Utility		243	0	0	0	243	14	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	222	2	0	6	230	36	1
1.000	57	0	0	4	61	3	2
1.500	5	0	0	0	5	0	3
2.000	5	0	0	0	5	0	4
Total:	289	2	0	10	301	39	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	158	21	0	1	0	50	230	1
1.000	46	9	0	2	0	4	61	2
1.500	1	4	0	0	0	0	5	3
2.000	0	3	0	2	0	0	5	4
Total:	205	37	0	5	0	54	301	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	43				43	2
Total Fire Hydrants	43	0	0	0	43	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	43
Number of distribution system valves end of year:	66
Number of distribution valves operated during year:	38

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

We had a change of accounting methods, from cash to accrual. Also, there were adjustments from prior years.

Property Tax Equivalent (Water) (Page W-07)

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

We had several adjustments to prior years.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

We had several adjustments to prior years. Also, a change in accounting methods, cash to accrual.

If Adjustments for any account are nonzero, please explain.

We had corrections to prior years reports

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

We had corrections to prior years reports

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

We had corrections on prior years reports

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

Prior years corrections

Meters (Page W-19)

Explain all reported adjustments.

we had corrections to prior years reports

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

yes
